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Linda Ekstrom Stanley

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA

In re	No.	01-30923 DM
PACIFIC GAS AND ELECTRIC COMPANY,	Chapter	11
Debtor.	Date:	February 26, 2002
	Time:	9:30 a.m.
	Ctrm:	Hon. Dennis Montali 235 Pine Street, 22 nd Floor San Francisco, California

**DECLARATION OF PATRICIA A. MARTIN IN SUPPORT OF UNITED STATES
TRUSTEE'S OBJECTION TO PROFESSIONAL FEE APPLICATIONS**

I, Patricia A. Martin, declare:

1. I am a Bankruptcy Analyst employed by the United States Department of Justice, Office of United States Trustee for the Northern District of California. I am the U.S. Trustee bankruptcy analyst who has been assigned to review and monitor the professional fees in the Chapter 11 Pacific Gas and Electric Company case.

2. Pursuant to the court's Order Establishing Interim Fee Application and Expense Reimbursement Procedure, entered July 26, 2001, the Office of the U.S. Trustee has received electronic transmissions of various professionals' monthly invoices and formal fee applications. These electronic transmissions have been uploaded into a database, data

1 from which can then be downloaded into an Excel spreadsheet which allows an in-depth
2 analysis of each fee application using a variety of methods.

3 3. **Overview Analyses.** Based upon the firms' electronic transmissions and
4 using Excel software, I have prepared overviews of various firms' second fee applications,
5 as follows:

6 4. **Exhibit "A" – Summary of Professional Fees Incurred and as Noticed for**
7 **Hearing for Period 4/6/01 through 11/30/01 & by Major Focus Area, as Defined by U.S.**
8 **Trustee for Review Purposes.**

9 Exhibit "A" provides a summary of fees and expenses requested by each firm
10 seeking interim compensation by prior billing period (April - July, 2001), current billing period
11 (August - November, 2001) and cumulative case to date (April - November, 2001).
12 Additionally, the fees are then broken down into certain "focus areas" which I created. The
13 firms' separate billing categories were included in each focus area, as appropriate, after a
14 careful review of time entries to determine the nature of the firm's services. Exhibits B
15 through E, discussed below, are supportive schedules to Schedule A. Exhibits F through L
16 are supportive schedules to Exhibits B through E.

17 5. **Exhibit "B" – Summary of Professional Fees Incurred from 4/6/01**
18 **through 11/30/01 Related to Impasse Between PG&E, the CPUC, Department of Water**
19 **Resources, State of California, Cal ISO and Cal PX.**

20 Exhibit "B" summarized the time entries submitted by all firms seeking compensation
21 for work related to the disputes between PG&E, the State of California and its agencies and
22 the CPUC. I created this "focus area." I took the time categories directly from the firms'
23 fee applications. I made the decision to include certain categories of time for each
24 professional's application after carefully reviewing the time entries to determine whether it
25 was appropriate to include the category in this summary.

26 6. **Exhibit "C" – Summary of Professional Fees Incurred from 4/6/01 to**
27 **11/30/01 related to PG&E's Disclosure Statement & Plan, Plan Implementation and**
28 **Plan Prosecution.**

Exhibit "C" summarizes the time entries submitted by the firms relating to work on the
MARTIN DECL. IN SUPPORT OF U.S. TRUSTEE'S OBJECTION TO PROFESSIONAL FEE APPLS - 2 -

1 debtor's plan, disclosure statement and implementation of that plan through various
2 regulatory bodies. I created this "focus area." I took the time categories directly from the
3 firms' fee applications. I made the decision to include certain categories of time for each
4 professional's application after carefully reviewing the time entries to determine whether it
5 was appropriate to include the category in this summary.

6 **7. Exhibit "D" – Summary of Professional Fees Incurred from April 6, 2001**
7 **through 11/30/01 – Qualifying Facilities, Power Producers and Suppliers**

8 Exhibit "D" summarizes the time and fees incurred by the professional firms relating
9 to issues arising out of the qualifying facilities issues. I created this "focus area." I took the
10 time categories directly from the firms' fee applications. I made the decision to include
11 certain categories of time for each professional's application after carefully reviewing the
12 time entries to determine whether it was appropriate to include the category in this
13 summary.

14 **8. Exhibit "E" – Summary of Professional Fees Incurred from 4/6/01 to**
15 **11/30/01 – Other Focus Areas**

16 Exhibit "E" summarizes time spent by the professional firms relating to general
17 bankruptcy issues, claims analysis, review and resolution and other regulatory matters. I
18 created the "focus areas." I took the time categories directly from the firms' fee
19 applications. I made the decision to include certain categories of time for each
20 professional's application after carefully reviewing the time entries to determine whether it
21 was appropriate to include the category in this summary.

22 **9. Exhibit "F" – Howard Rice Firm**

23 **Exhibit "F-1" Summary by Focus Area**

24 Exhibit "F-1" summarizes the time and fees incurred by the Howard Rice firm. My
25 summary is based on extractions of data I pulled from the firm's electronically submitted
26 time sheets. I created the "focus areas." I took the time categories directly from the firm's
27 fee applications. I made the decision to include certain categories of time for each
28 professional's application after carefully reviewing the time entries to determine whether it

1 was appropriate to include the category in this summary.

2 **Exhibit "F-2" Matter from Most \$ to Least \$**

3 Exhibit "F-2" summarizes the time and fees incurred by the Howard Rice firm from
4 the largest matters to the smallest matters. I took the time categories directly from the
5 electronically submitted fee applications.

6 **Exhibit "F-3" Howard Rice Firm – by Attorney**

7 Exhibit "F-3" summarizes the time and fees incurred by the Howard Rice firm by
8 attorney. I extracted the time entries directly from the electronically submitted fee
9 applications based on the timekeeper's name.

10 10. **Exhibit "G" – Heller Ehrman Firm**

11 **Exhibit "G-1" Summary by Focus Area**

12 Exhibit "G-1" summarizes the time and fees incurred by the Heller Ehrman firm. My
13 summary is based on extractions of data I pulled from the firm's electronically submitted
14 time sheets. I created the "focus areas." I took the time categories directly from the firm's
15 fee applications. I made the decision to include certain categories of time for each
16 professional's application after carefully reviewing the time entries to determine whether it
17 was appropriate to include the category in this summary.

18 **Exhibit "G-2" Matter from Most \$ to Least \$**

19 Exhibit "G-2" summarizes the time and fees incurred by the Heller Ehrman firm from
20 the largest matters to the smallest matters. I took the time categories directly from the
21 electronically submitted fee applications.

22 **Exhibit "G-3" Heller Firm – by Attorney**

23 Exhibit "G-3" summarizes the time and fees incurred by the Heller Ehrman firm by
24 attorney. I extracted the time entries directly from the electronically submitted fee
25 applications based on the timekeeper's name.

26 11. **Exhibit "H" – Skadden Firm**

27 **Exhibit "H-1" Skadden Firm by Matter**

28 Exhibit "H-1" summarizes the Skadden firm's fee application by category and hours

1 billed. Exhibit "H-1" is taken from the electronically submitted time sheets.

2 **Exhibit "H-2" Skadden Firm by Attorney**

3 Exhibit "H-2" summarizes the time and fees incurred by the Skadden firm by
4 attorney. I extracted the time entries directly from the electronically submitted fee
5 applications based on the timekeeper's name.

6 **12. Exhibit "I" – Cooley Firm**

7 Exhibit "I" summarizes the Cooley firm's fee application by category and hours billed.
8 Exhibit "I" is taken from the electronically submitted time sheets. My summary is based on
9 extractions of data I pulled from the firms' electronically submitted time sheets. I created
10 the "focus areas." I took the time categories directly from the firm's fee applications. I made
11 the decision to include certain categories of time for each professional's application after
12 carefully reviewing the time entries to determine whether it was appropriate to include the
13 category in this summary.

14 **13. Exhibit "J" – Winston & Strawn**

15 **Exhibit "J-1" By Segment of PG&E Business (Based on W&S Time**
16 **Entries)**

17 Exhibit "J-1" summarizes Winston & Strawn's fee application by business segment
18 category and hours billed. Exhibit "J-1" is taken paper time sheets submitted by the firm,
19 which asserts it cannot provide electronic time records. I summarized the time entries
20 based on the identify of the billing professional and the nature of the work the professional
21 was doing.

22 **Exhibit "J-2" Winston & Strawn by Attorney**

23 Exhibit "J-2" summarizes Winston & Strawn's fee application by category and hours
24 billed. Exhibit "J-2" is taken paper time sheets submitted by the firm, which asserts it cannot
25 provide electronic time records. I summarized the time entries based on the identify of the
26 billing professional.

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2 **14. Exhibit "K" – Milbank Firm**

3 **Exhibit "K-1" Milbank Firm by Matter**

4 Exhibit "K-1" summarizes the Milbank firm's fee application by category and hours
5 billed. Exhibit "K-1" is taken from the electronically submitted time sheets. My summary is
6 based on extractions of data I pulled from the firm's electronically submitted time sheets. I
7 created the "focus areas." I took the time categories directly from the firm's fee
8 applications. I made the decision to include certain categories of time for each
9 professional's application after carefully reviewing the time entries to determine whether it
10 was appropriate to include the category in this summary.

11 **Exhibit "K-2" Milbank Firm by Attorney**

12 Exhibit "K-2" summarizes the time and fees incurred by the Milbank firm by attorney.
13 I extracted the time entries directly from the electronically submitted fee applications based
14 on the timekeeper's name.

15 **15. Exhibit "L" – PricewaterhouseCoopers**

16 **Exhibit "L-1" PricewaterhouseCoopers by Matter**

17 Exhibit "L-1" summarizes the PricewaterhouseCoopers firm's fee application by
18 category and hours billed. Exhibit "L-1" is taken from the electronically submitted time
19 sheets. My summary is based on extractions of data I pulled from the firm's electronically
20 submitted time sheets. I created the "focus areas." I took the time categories directly from
21 the firm's fee applications. I made the decision to include certain categories of time for each
22 professional's application after carefully reviewing the time entries to determine whether it
23 was appropriate to include the category in this summary.

24 **Exhibit "L-2" Matter from Most \$ to Least \$**

25 Exhibit "L-2" summarizes the time and fees incurred by the PricewaterhouseCoopers
26 firm from the largest matters to the smallest matters. I took the time categories directly
27 from the electronically submitted fee applications.

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2 **Exhibit "L-3" PricewaterhouseCoopers by Professional**

3 Exhibit "L-3" summarizes the time and fees incurred by the PricewaterhouseCoopers
4 firm by professional. I extracted the time entries directly from the electronically submitted
5 fee applications based on the timekeeper's name.

6 16. Attached hereto as **Exhibit "M"** and incorporated herein by reference are
7 copies of documents from the United States of America, Federal Energy Regulatory
8 Commission matter styled *Pacific Gas and Electric Company Docket ER01-1639-000*,
9 entitled "Order Affirming Initial Decision" and "Order Denying Rehearing."

10 17. Attached hereto as **Exhibit "N"** and incorporated herein by reference is a
11 document I prepared entitled "Skadden Firm – Legal Assistants, 2nd Fee Application 8/01 -
12 11/01. I prepared this document by identifying all timekeepers identified as legal assistants
13 or non-lawyers. I then reviewed each of the time entries for these individuals, focusing on
14 those entries that appeared to be clerical or secretarial in nature. My review indicates the
15 Bankruptcy Court should reduce Skadden's requested fees by approximately \$16,523 for
16 secretarial-related overhead. I derived this figure by taking the total of the hours spent on
17 clerical matters at \$40.00 hour and comparing that to the actual fees sought.

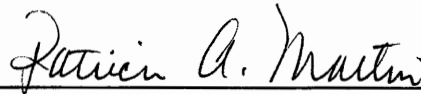
18 18. Attached hereto as **Exhibit "O"** and incorporated herein by reference is a
19 document I prepared entitled "Skadden Duplicate Time Entries". I prepared this document
20 by identifying all duplicate time entries in Skadden's time notes. My review indicates a
21 reduction of \$6,987 should be made by the Bankruptcy Court to account for duplicate time
22 entries.

23 19. Attached hereto as **Exhibit "P"** and incorporated herein by reference is a
24 document I prepared entitled "Skadden Air Travel". I prepared this document by identifying
25 airfare expenses reimbursement requests in Skadden's time notes, and taking from these
26 entries any trips which appeared similar in nature and timing but with significantly different
27 costs. My review indicates at least four trips by J.S. Moot from the east to the west coast
28 were billed at rates of approximately \$3,200 - 3,300 when similar flights were billed at much

1 lower costs, typically \$2,100 – \$2,200. I recommend a reduction of \$4,589.06 should be
2 made by the Bankruptcy Court to account for airfares that do not appear to have been
3 charged at coach rates.

4 20. Attached hereto as **Exhibit "Q"** and incorporated herein by reference is a
5 document I prepared entitled "Winston & Strawn" which includes an analysis of Non-
6 Working Travel. Based on my review of the Winston & Strawn Fee Application, I
7 determined the firm sought more than 2 hours of travel time for certain trips. Exhibit "Q"
8 identifies the traveler and the time entries in question. To reduce the requested fees to 2
9 hours per trip, I recommend the court make a reduction of \$8,300 to the requested fees.

10 I declare under penalty of perjury of the laws of the State of California that the
11 foregoing is true and correct. Executed this 19th day of February, 2002, at San Francisco,
12 California.

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Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01

Summary of Professional Fees Incurred and As Noticed for Hearing for Period 4/6/01 through 11/30/01
& by Major Focus Area, as Defined by U.S. Trustee for Review Purposes

	First Interim Fee Application					Second Interim Fee Application					Cumulative Fee Applications				
	For Period: April - July, 2001					For Period: August - November, 2001					For Period: April - November, 2001				
	Hours	Fees	Expenses	Total		Hours	Fees	Expenses	Total		Hours	Fees	Expenses	Total	
<u>Professional Firms</u>															
Howard Rice	16,018.3	\$4,402,119	\$286,348	\$4,688,467		13,407.9	\$3,628,622	\$293,011	\$3,921,633		29,426.2	\$8,030,741	\$579,359	\$8,610,100	
Ernst & Young	1,180.2	556,282	0	556,282							1,180.2	556,282	0	556,282	
Heller Eitman	7,731.7	2,167,327	150,554	2,317,881		7,973.6	2,116,324	109,586	2,225,910		15,705.3	4,283,651	260,140	4,543,791	
Cooley, Godward	920.2	294,349	10,856	305,205		3,149.0	928,769	52,714	981,483		4,069.2	1,223,118	63,570	1,286,688	
Keker, Van Nest	694.2	218,413	11,844	230,257		298.7	95,531	10,294	105,825		992.9	313,944	22,138	336,082	
Sheefel, Levitt & Weiss						821.6	281,740	4,727	286,467		821.6	281,740	4,727	286,467	
Skadden, Arps	1,308.4	382,963	29,236	412,199		3,777.5	1,218,705	54,942	1,273,647		5,085.9	1,601,668	84,178	1,685,846	
Winston & Strawn						3,659.4	1,048,717	71,206	1,119,923		3,659.4	1,048,717	71,206	1,119,923	
Rothschild (Monthly Fee)							1,296,667	154,407	1,451,074			1,296,667	154,407	1,451,074	
Milbank, Tweed	5,404.9	2,219,496	149,198	2,368,694		3,973.9	1,690,874	116,651	1,807,525		9,378.8	3,910,370	265,849	4,176,219	
Pricewaterhouse	4,544.9	1,799,533	62,541	1,862,074		3,173.5	1,268,134	52,705	1,320,839		7,718.4	3,067,667	115,246	3,182,913	
Saybrook (Monthly Fee)		875,000	19,471	894,471			925,000	27,337	952,337			1,800,000	46,808	1,846,808	
	37,802.8	\$12,915,482	\$720,048	\$13,635,530	X	40,235.1	\$14,499,083	\$947,580	\$15,446,663		78,037.9	\$27,414,565	\$1,667,628	\$29,082,193	
<u>MAJOR FOCUS AREAS</u> (Defined by U.S. Trustee)															
	Hours	Fees	Expenses	Total	% of 1st Period	Hours	Fees	Expenses	Total	% of 2nd Period	Hours	Fees	Expenses	Total	% of Cumulative
Impasse between PG&E, CPUC et al	11,555.0	3,716,973	28,78%			9,952.2	3,019,603	20,83%			21,507.2	6,736,576	24,57%		Exhibit B
Disclosure Statement & Plan (NOTE)	3,394.1	2,410,380	18,66%			11,265.7	6,434,707	44,38%			14,659.8	8,845,087	32,26%		Exhibit C
Qualifying Facilities, Producers	5,457.3	1,668,276	12,92%			1,966.8	522,403	3,60%			7,424.1	2,190,679	7,99%		Exhibit D
General Bankruptcy Matters	6,916.5	1,952,515	15,12%			6,113.6	1,417,447	9,78%			13,030.1	3,369,962	12,29%		Exhibit E
Claims Analysis, Review, Resolution	740.2	249,372	1,93%			1,469.8	468,131	3,23%			2,210.0	717,503	2,62%		Exhibit E
Other Regulatory Matters	5,422.2	1,483,266	11,48%			6,791.7	1,786,493	12,32%			12,213.9	3,269,759	11,93%		Exhibit E
Various other matters	4,317.5	1,434,700	11,11%			2,675.3	850,299	5,86%			6,992.8	2,284,999	8,33%		
	37,802.8	\$12,915,482	100.00%			40,235.1	\$14,499,083	100.00%			78,037.9	\$27,414,565	100.00%		

X - Fees & expenses are shown, as billed and noticed. As a result of the first hearing on professionals' fees, \$396,283 of fees/expenses were voluntarily reduced and/or disallowed by the court.

NOTE

This analysis and the resulting \$8.8 million figure for fees related to PG&E's disclosure statement and plan do not include fees which may have been incurred by PG&E Corporation, the utility's parent and co-proponent of the plan. PG&E Corporation is represented by the firms of Dewey Ballantine LLP and Weil, Gotshal & Manges LLP.

EXHIBIT **A**

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01

Summary of Professional Fees Incurred from 4/6/01 through 11/30/01
Related to Impasse between PG&E, the CPUC, Department of Water Resources,
State of California, Cal ISO and Cal PX (See Note)

Firm and Billing Matter	First Billing Period April - July, 2001		Second Billing Period August - November, 2001		Cumulative Case to Date April - November, 2001	
	Hours	Fees	Hours	Fees	Hours	Fees
Howard Rice						
TURN Acctg. Adversary	1,316.5	\$368,583	732.7	\$206,186	2,049.2	\$574,769
Regulatory Matters	239.4	74,461	695.4	198,256	934.8	272,717
Litigation-CPU & FERC	97.7	37,475	16.4	5,628	114.1	43,103
DWR Payment Action	230.1	70,795	637.3	179,704	867.4	250,499
DWR Servicing Agreement	546.1	159,504	240.5	70,394	786.6	229,898
Cal ISO	519.8	145,928	404.9	122,028	924.7	267,956
Litigation-Cal ISO	739.7	226,446	0.0	0	739.7	226,446
Litigation-CalPx	80.2	22,595	204.5	55,231	284.7	77,826
2004 Exams-ISO & PX	502.4	142,419	179.7	54,940	682.1	197,359
Retain. Gen. Litigation	0	0	568.9	159,784	568.9	159,784
Total, Howard Rice	4,271.9	\$1,248,206	3,680.3	\$1,052,151	7,952.2	\$2,300,357
Heller Ehrman						
Federal Filed Rate Case	1,455.1	351,304	2,112.4	528,847	3,567.5	880,151
FERC Docket ER01-889	188.6	72,896	91.7	35,930	280.3	108,826
CPUC Docket 01-03-082	778.0	237,136	0.1	36	778.1	237,172
CPUC OII Proceeding	65.9	24,118	125.4	29,076	191.3	53,194
Other CPUC & State Law Matters	133.7	46,339	248.3	74,351	382.0	120,690
Total, Heller Ehrman	2,621.3	\$731,793	2,577.9	\$668,240	5,199.2	\$1,400,033
Cooley Godward						
Business Operations	96.3	29,696	870.4	275,979	966.7	305,675
BFM Claim	221.5	68,670	568.5	167,363	790.0	236,033
DWR	436.2	141,452	472.7	160,435	908.9	301,887
Total, Cooley Godward	754.0	\$239,818	1,911.6	\$603,777	2,665.6	\$843,595
Milbank, Tweed						
Business Operations	1,314.8	489,134	234.2	90,510	1,549.0	579,644
Business Analysis	219.1	66,581	15.7	8,879	234.8	75,460
Other Litigation	1,117.5	477,728	87.3	41,061	1,204.8	518,789
Federal Regulatory/FERC	Included above	Included above	135.9	55,367	135.9	55,367
State Regulatory/CPUC			355.1	142,708	355.1	142,708
Legislative			97.2	36,217	97.2	36,217
Total, Milbank, Tweed	2,651.4	\$1,033,443	925.4	\$374,742	3,576.8	\$1,408,185
Pricewaterhouse						
Financial Grid Load Modeling	622.8	210,495	13.1	5,999	635.9	216,494
CPUC Review	250.6	104,639	318.6	130,307	569.2	234,946
DWR Contracts/ Analysis	237.2	88,675	471.6	161,394	708.8	250,069
FERC Review	46.3	18,726	24.1	10,471	70.4	29,197
Legislative Review	99.5	41,178	29.6	12,522	129.1	53,700
Total, Pricewaterhouse	1,256.4	\$463,713	857.0	\$320,693	2,113.4	\$784,406
Total - Impasse	11,555.0	\$3,716,973	9,952.2	\$3,019,603	21,507.2	\$6,736,576

Overview - Impasse with State of California
and State Regulatory Agencies

EXHIBIT B

**Summary of Professional Fees Incurred from 4/6/01 through 11/30/01
Related to PG&E's Disclosure Statement & Plan, Plan Implementation
and Plan Prosecution (See Note Below)**

Firm and Billing Matter	First Billing Period April - July, 2001		Second Billing Period August - November, 2001		Cumulative Case to Date April - November, 2001	
	Hours	Fees	Hours	Fees	Hours	Fees
<u>Howard Rice</u>						
Creditor & Committee Matters	518.5	\$193,127	474.2	\$172,187	992.7	\$365,314
Plan & Disclosure Statement	362.9	150,958	1073.2	385,989	1,436.1	536,947
Plan Prosecution	0.0	0	821.6	236,550	821.6	236,550
	881.4	\$344,085	2369.0	\$794,726	3,250.4	\$1,138,811
<u>Ernst & Young</u>						
	160.3	\$100,031	Application Not Filed		160.3	\$100,031
<u>Rothschild (Mo. Fee Agreement)</u>		0		\$1,296,666		\$1,296,666
<u>Winston & Strawn</u>						
Gas Regulatory Implementation	0	0	2,011.5	630,489	2,011.5	630,489
Nuclear Regulatory Implementation	0	0	545.5	165,199	545.5	165,199
Hydro Regulatory Implementation	0	0	608.3	179,249	608.3	179,249
	0	0	3,165.3	\$974,937	3,165.3	\$974,937
<u>Skadden, Arps</u>						
Regulatory Implementation related to 203 FPA, 204 FPA, 205 FPA:						
Research	0	0	450.1	119,463	450.1	119,463
Contract Review	0	0	582.4	179,876	582.4	179,876
Preparation of Intercompany Contracts and Reg. Applications	0	0	1,149.5	483,988	1,149.5	483,988
	0	0	2,182.0	\$783,327	2,182.0	\$783,327
<u>Milbank, Tweed</u>						
Meeting of Creditors	516.3	280,969	66.9	38,216	583.2	319,185
Asset Analysis & Recovery	101.0	24,154	146.0	63,347	247.0	87,501
Plan & Disclosure Statement	297.6	161,118	1,276.2	652,685	1,573.8	813,803
Plan - Reg. Implementation			384.4	179,944	384.4	179,944
Tax Issues	4.7	2,719	6.3	3,623	11.0	6,342
	919.6	\$468,960	1,879.8	\$937,815	2,799.4	\$1,406,775
<u>Pricewaterhouse</u>						
Committee Matters	469.6	244,079	281.9	151,855	751.5	395,934
Subcommittee Matters	180.4	87,836	87.6	45,057	268.0	132,893
Plan of Reorganization	190.4	103,375	335.8	169,914	526.2	273,289
Asset Sales/Valuation Issues	336.5	136,999	257.9	78,656	594.4	215,655
Cash Flow Analysis	119.4	41,878	84.9	34,001	204.3	75,879
Financial Statements	89.7	33,637	68.7	22,913	158.4	56,550
Financial Statement Modelig	207.1	74,531	354.3	133,198	561.4	207,729
Tax Matters			198.5	86,642	198.5	86,642
	1,593.1	\$722,335	1,669.6	\$722,236	3,262.7	\$1,444,571
<u>Saybrook (Monthly Fee Agreement)</u>		\$875,000		\$925,000		\$1,800,000
Total, Disclosure Statement & Plan	3,394.1	\$2,410,380	11,265.7	\$6,434,707	14,659.8	\$8,845,087

NOTE. This schedule and the \$8.8 million figure does not include plan co-proponent - PG&E Corporation's - counsels' fees. The firms of Dewey Ballantine LLP and Weil, Gotshal & Manges LLP represent PG&E Corporation.

Overview-Disc. Stmt. Plan

EXHIBIT C

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01

Summary of Professional Fees Incurred from 4/6/01 through 11/30/01
Qualifying Facilities, Power Producers and Suppliers

Firm and Billing Matter	First Billing Period April - July, 2001		Second Billing Period August - November, 2001		Cumulative Case to Date April - November, 2001	
	Hours	Fees	Hours	Fees	Hours	Fees
<u>Howard, Rice</u>						
RS Motions	566.5	\$164,725	312.3	\$68,770	878.8	\$233,495
Litigation-Generators	1,631.1	408,305	979.7	212,080	2,610.8	620,385
Adv. Proceedings	360.7	106,787	45.1	14,216	405.8	121,003
Sempra Dispute & Litigation	309.0	80,699	132.6	30,377	441.6	111,076
PSE Appeal	637.3	154,491	7.4	1,234	644.7	155,725
Enron Dispute	36.2	8,796	143.2	49,228	179.4	58,024
Sierra Pac. Litigation	100.1	32,070	11.8	4,222	111.9	36,292
POSDEF	117.2	33,413	7.1	1,369	124.3	34,782
Oildale Appeal	59.7	16,223	1.0	360	60.7	16,583
Modesto Irrigation	1.0	395	38.5	15,208	39.5	15,603
Mirant Dispute Litigation	47.5	12,710	1.5	825	49.0	13,535
Oildate Energy	27.4	8,364	0.9	322	28.3	8,686
Martinez Appeal	0.0	0	1.2	239	1.2	239
	3,893.7	\$1,026,978	1,682.3	\$398,450	5,576.0	\$1,425,428
<u>Heller Ehrman</u>						
Qualifying Facilities Proceedings	419.4	138,391	51.7	16,178	471.1	154,569
Seller/Generator Issues	134.3	43,386	9.3	3,627	143.6	47,013
	553.7	\$181,777	61.0	\$19,805	614.7	\$201,582
<u>Milbank</u>						
Asset Disposition (Executory Contracts)	100.6	41,773	64.4	32,021	165.0	73,794
Stay Litigation	482.9	237,504	121.5	54,723	604.4	292,227
	583.5	\$279,277	185.9	\$86,744	769.4	\$366,021
<u>Pricewaterhouse</u>						
Executory Contract Analysis	426.4	\$180,244	37.6	\$17,404	464.0	\$197,648
Total, Qualifying Facilities, Producers	5,457.3	\$1,668,276	1,966.8	\$522,403	7,424.1	\$2,190,679

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01

Summary of Professional Fees Incurred from 4/6/01 through 11/30/01
Other Focus Areas

Firm and Billing Matter	First Billing Period April - July, 2001		Second Billing Period August - November, 2001		Cumulative Case to Date April - November, 2001	
	Hours	Fees	Hours	Fees	Hours	Fees
General Bankruptcy Matters						
Howard Rice	3,832.7	\$858,611	3,179.5	621,132	7,012.2	1,479,743
Heller Ehrman	366.8	129,189	821.7	242,445	1,188.5	371,634
Cooley Godward	58.8	18,539	150.4	41,559	209.2	60,098
Milbank, Tweed	1,148.7	390,195	917.3	260,048	2,066.0	650,243
Pricewaterhouse	1,152.6	389,370	457.4	149,126	1,610.0	538,496
Winston & Strawn	0.0	0	489.7	74,897	489.7	74,897
Skadden	26.4	7,656	97.6	28,240	124.0	35,896
Ernst & Young	330.5	158,955			330.5	158,955
	6,916.5	\$1,952,515	6,113.6	\$1,417,447	13,030.1	\$3,369,962

Claims Analysis, Review, Resolution

Howard Rice	303.7	83,692	1,267.4	381,988	1,571.1	465,680
Ernst & Young	370.6	136,715			370.6	136,715
Milbank, Tweed	14.2	7,832	65.5	31,531	79.7	39,363
Pricewaterhouse	51.7	21,133	136.9	54,612	188.6	75,745
	740.2	\$249,372	1,469.8	\$468,131	2,210.0	\$717,503

Other Regulatory Matters

Heller, Ehrman	4,140.2	1,107,960	4,350.0	1,130,304	8,490.2	2,238,264
Cooley, Godward			1,038.0	262,484	1,038.0	262,484
Skadden	1,282.0	375,306	1,403.7	393,705	2,685.7	769,011
	5,422.2	\$1,483,266	6,791.7	\$1,786,493	12,213.9	\$3,269,759

Overview
General Bankruptcy Matters
Claims Analysis, Review, Resolution
Other Regulatory Matters

EXHIBIT E

Howard Rice Firm - Matter by Focus Areas
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - February 4, 2002

(Grouping by U.S. Trustee for Review Purposes)

HOURS BILLED										FEES BILLED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Application Cumulative Hours	2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01	@ Compare Hrs 2nd to Hrs 1st	Cumulative Hours To Date Apr thru Nov 2001																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							

EXHIBIT F

	HOURS BILLED										FEES BILLED									
	First Fee Application Cumulative Hours Apr-Jul 01	2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01	@ Compare Hrs 2nd to Hrs 1st	Cumulative Hours To Date Apr thru Nov 2001	First Fee Application Cumulative Fees	2ND BILLING PERIOD					Total Fees 2nd Period Aug-Nov 01	@ Compare Fees 2nd to Fees 1st	Cumulative Fees To Date Apr thru Nov 2001	% of Fees by Matter	
		Aug-01	Sep-01	Oct-01	Nov-01						Aug-01	Sep-01	Oct-01	Nov-01						
General Business Operations	584.0	92.0	69.3	66.5	65.0	292.8	-291.2	876.7	178,700	30,910	20,643	19,522	17,599	88,673	-90,027	267,373	3.33%			
Cash Collateral	139.9	5.4	0.2	1.2	12.6	19.4	-120.5	159.3	47,941	2,060	68	408	4,284	6,820	-41,121	54,761	0.68%			
Post-Pet Financing	71.2	64.1	22.3	37.3	16.0	139.7	68.5	210.9	29,109	22,535	9,118	13,836	6,074	51,562	22,453	80,671	1.00%			
Employee Comp & Mtrs	160.8	0.3	0.3	0.3		0.6	-160.2	161.4	57,411	165		102		267	-57,144	57,678	0.72%			
Asset Sales	10.8		0.3	1.0		1.3	-9.5	12.1	4,789		165	550		715	-4,074	5,504	0.07%			
Real Property Leases	184.6	18.5	14.0	41.8	4.7	79.0	-105.6	263.6	54,360	6,236	4,212	7,429	1,525	19,401	-34,959	73,761	0.92%			
Pers Property Leases	641.0	34.3	27.0	33.5	54.7	149.5	-491.5	790.5	167,817	8,354	5,370	7,386	13,136	34,245	-133,572	202,062	2.51%			
Real Property Sales	59.6	100.2	72.0	55.0	3.4	230.6	171.0	290.2	23,373	37,665	19,274	20,938	1,377	79,253	55,880	102,625	1.28%			
Co-Defendant Employees	59.9					0.0	-59.9	59.9	15,401					0	-15,401	15,401	0.19%			
E-Meier Contract	309.4	81.2	8.7	0.3	2.9	90.2	-219.2	399.6	96,453	25,213	2,606	77		27,895	-68,558	124,348	1.55%			
Environmental Issues	280.6	5.0	2.7	15.8	2.9	26.4	-254.2	307.0	92,039	2,063	1,101	6,357	1,180	10,700	-81,339	102,739	1.28%			
Reclamation Issues	232.0	5.8	4.0	23.7	22.7	56.2	-175.8	288.2	49,193	1,474	974	4,385	4,200	11,032	-38,161	60,224	0.75%			
Rotor Compact				64.6	32.4	97.0	97.0	97.0				20,532	12,771	33,303	33,303	33,303	0.41%			
E-Commerce Legal Issues	68.8				15.6	15.6	-53.2	84.4	20,380				4,975	4,975	-15,405	25,355	0.32%			
Diablo Canyon	0.3					0.0	-0.3	0.3	140					0	-140	140	0.00%			
Corporate Service Dept	0.1					0.0	-0.1	0.1	18					0	-18	18	0.00%			
Three Mountain	17.7	11.9				11.9	-5.8	29.6	6,638	4,760				4,760	-1,878	11,398	0.14%			
Intellectual Property	2.7		3.3	0.7	4.7	8.7	6.0	11.4	747		1,021	269	1,379	2,669	1,973	3,416	0.04%			
Patent Issues				3.3	7.2	10.5	10.5	10.5				1,535	3,348	4,883	4,883	4,883	0.06%			
Access Agreement	7.9					0.0	-7.9	7.9	3,674					0	-3,674	3,674	0.05%			
Silicon Energy Contract	3.8					0.0	-3.8	3.8	1,605					0	-1,605	1,605	0.02%			
Energy Efficiency Dept	0.0	5.8	0.6			6.4	6.4	6.4		1,365	111			1,476	1,476	1,476	0.02%			
Discrepancies between																				
Elec Trans to UST & Fee App	1.9	0.3	-11.7	4.7	0.3	-6.4	-8.3	-4.5	1	-262	236	-982	-1,436	-2,444	-2,445	-2,443	-0.03%			
Sub-total	2,837.0	424.8	212.7	349.7	242.2	1,229.4	-1,607.6	4,066.4	849,784	142,536	64,897	102,341	70,409	380,182	-69,602	1,229,966	15.30%			
TOTAL	16,020.2	3,271.8	3,101.6	3,599.0	3,435.5	13,407.9	-2,612.3	29,428.1	4,411,352	819,620	812,953	1,078,530	967,520	3,628,622	-782,730	8,039,973	100.00%			
Voluntary reduction										-9,232						-9,232				
Fees Requested										4,402,120						8,030,741				

Howard Rice Firm - Matter from Most \$ to Least \$
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - February 4, 2002

HOURS BILLED										FEES BILLED									
First Fee Application Cumulative Hours	2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01 to Hrs. 1st	Cumulative Hours To Date Apr thru Nov 2001	%	%										
	Aug-01	Sep-01	Oct-01	Nov-01	Aug-01					Sep-01	Oct-01	Nov-01	Aug-01	Sep-01	Oct-01	Nov-01	Aug-01	Sep-01	Oct-01
Case Administration	3,171.7	274.7	239.0	270.4	182.5	966.6	-2,205.1	4,136.3	661,048	54,877	50,641	69,179	46,966	221,662	-439,386	882,710	10.98%		
Litigation-Generators	1,631.1	484.4	279.1	96.0	121.2	979.7	-651.4	2,610.8	408,305	106,276	50,442	21,757	33,606	212,080	-196,225	620,385	7.72%		
TUEN Acid Adversary	1,316.5	19.5	280.8	58.4	374.0	732.7	-583.8	2,049.2	368,583	5,739	80,638	13,336	106,474	206,186	-162,397	574,769	7.15%		
Plan & Disc. Siml.	362.9	178.0	204.4	364.5	326.3	1,073.2	710.3	1,436.1	150,958	68,412	80,932	119,160	117,486	385,989	235,031	536,947	6.68%		
Prof. Emp & Comp	568.0	282.1	387.0	332.2	267.1	1,248.4	680.4	1,816.4	161,810	66,510	96,401	86,262	63,442	311,614	149,805	473,424	5.89%		
Cred. Ratpr. Cr Comm M	518.5	81.5	81.9	51.6	259.2	474.2	-44.3	992.7	193,127	29,951	44,219	17,251	80,766	172,187	-20,940	365,313	4.54%		
Claims & Objections	303.7	79.5	54.4	377.5	333.1	844.5	540.9	1,148.2	83,692	23,695	19,854	108,763	94,640	246,952	163,260	330,643	4.11%		
Regulatory Matters	239.4	23.8	365.0	267.8	38.8	695.4	456.0	934.8	74,461	8,166	102,542	74,218	13,330	198,256	123,795	272,717	3.33%		
Cal ISO	519.8	158.2	130.4	80.2	36.1	404.9	-114.9	924.7	145,928	47,657	37,786	27,631	8,954	122,028	-23,901	267,956	3.33%		
General Operations	584.0	92.0	69.3	66.5	65.0	292.8	-291.2	876.7	178,700	30,910	20,643	19,522	17,599	88,673	-90,027	267,373	3.33%		
DWR Payment Action	230.1	499.6	116.0	21.6	0.1	637.3	407.2	867.4	70,795	139,891	32,481	7,284	39	179,704	108,909	250,499	3.12%		
Plan Prosecution	0.0			335.0	486.6	821.6	821.6	821.6	164,725	10,290	14,951	27,893	15,636	68,770	-95,955	233,494	2.94%		
RS Motions	566.5	42.5	70.6	131.1	68.1	312.3	-254.2	786.8	159,504	10,313	22,677	32,788	4,616	70,394	-89,110	229,898	2.86%		
DWR Servicing Agreement	546.1	26.9	94.4	104.4	14.8	240.5	-305.6	786.6	226,446	8,354	5,370	7,386	13,136	34,245	-133,572	202,062	2.82%		
Litigation-Cal ISO	739.7				0.0	-739.7	739.7		167,817	4,461	4,719	6,395	2,365	54,940	-87,480	197,359	2.45%		
Pers. Property Leases	641.0	34.3	27.0	33.5	54.7	149.5	-491.5	790.5	142,419	4,514	16,620	90,413	48,238	159,784	159,784	159,784	1.99%		
2004 Exams - ISO & PX	502.4	119.9	15.8	28.7	15.3	179.7	-322.7	682.1											
Retained Generation Litig	0.0	14.8	73.0	310.9	170.2	568.9	568.9	568.9	154,491	1,234	2,606	77		1,234	-153,257	155,724	1.94%		
PSE Appeal	637.3	7.4			7.4	-629.9	644.7		96,453	25,213	2,606			27,895	-68,558	121,348	1.55%		
E-Meter Contract	309.4	81.2	8.7	0.3	90.2	-219.2	399.6		106,787	2,924	5,322	3,712	2,258	14,216	-92,571	121,002	1.51%		
Adv. Proceedings	360.7	5.9	16.8	16.3	6.1	45.1	-195.6	405.8	80,669	1,016	1,280	4,630	23,452	30,377	-50,322	111,076	1.38%		
Sempra Dispute & Lit.	309.0	2.9	3.6	13.5	112.6	-176.4	441.6		92,039	2,063	1,101	6,357	1,180	10,700	-81,339	102,739	1.28%		
Environmental Issues	280.6	5.0	2.7	15.8	2.9	26.4	-254.2	307.0	23,373	37,665	19,274	20,938	1,377	79,253	55,880	102,625	1.28%		
Real Property Sales	59.6	100.2	72.0	55.0	3.4	230.6	171.0	290.2	29,109	22,535	9,118	13,836	6,074	51,562	22,453	80,671	1.00%		
Post-Pet Financing	71.2	64.1	22.3	37.3	16.0	139.7	68.5	210.9	22,595	2,555	36,560	6,574	9,542	55,231	32,636	77,826	0.97%		
Litigation-CalPX	80.2	5.6	154.3	75.3	105.9	963.8	963.8	963.8	43,871	23,568	9,126	11,127	87,691	87,691	87,691	87,691	1.09%		
Website	0.0	529.3	253.3	75.3	4.7	79.0	-105.6	263.6	54,360	6,236	4,212	7,429	1,525	19,401	-34,959	73,761	0.92%		
Real Property Leases	184.6	18.5	14.0	41.8	4.7	79.0	-105.6	263.6	49,193	1,474	974	4,385	4,200	11,032	-38,161	60,224	0.75%		
Reclamation Issues	232.0	5.8	4.0	23.7	22.7	56.2	-175.8	288.2	8,796	2,861	14,763	23,698	7,906	49,228	49,228	58,024	0.72%		
Enron Dispute	36.2	12.9	39.6	73.5	17.2	143.2	-107.1	179.4	57,411	165		102		267	-57,144	57,678	0.72%		
Employee Comp & Mtrs	160.8	0.3	0.3	0.3	0.6	-160.2	161.4		47,941	2,060	68			6,820	-41,121	54,761	0.68%		
Cash Collateral	139.9	5.4	0.2	1.2	12.6	19.4	-120.5	159.3						28,433	4,284	54,358	0.66%		
Roberts, Wayne	0.0			83.1	93.5	186.6	186.6	186.6						39,226	27,925	54,358	0.61%		
Generator Claims	0.0			104.1	20.4	124.5	124.5	124.5	37,475	1,197				9,674	48,900	48,900	0.61%		
Litigation-CPUC & FERC	97.7	5.4		5.8	5.2	16.4	-81.3	114.1						2,602	1,829	5,628	0.54%		
Sierra Pac. Litigation	100.1	1.1		6.1	4.6	11.8	-88.3	111.9	32,070	396				2,427	1,399	36,291	0.45%		
Sch & Statements	93.0			0.6	0.1	0.7	-92.3	93.7	35,753					155	10	35,918	0.43%		
POSDEF	117.2			5.3	1.8	7.1	-110.1	124.3	33,413					1,189	180	34,782	0.43%		
Rotor Compact				64.6	32.4	97.0	97.0	97.0						20,532	12,771	33,303	0.41%		
E-Commerce Legal Issues	68.8				15.6	-53.2	84.4		20,380					4,975	-15,405	25,355	0.32%		
Grynberg Litigation	0.0				61.8	61.8	61.8	61.8	16,223	360				19,105	19,105	19,105	0.24%		
Oildale Appeal	59.7	1.0			1.0	-58.7	60.7		395	3,555	11,653			360	-15,663	16,583	0.21%		
Modesto Irrigation	1.0	9.0	29.5		38.5	37.5	39.5		15,401					15,208	14,813	15,603	0.19%		
Co-Defendant Employees	59.9				0.0	-59.9	59.9							0	-15,401	15,401	0.19%		

EXHIBIT F-2

HOURS BILLED										FEES BILLED									
First Fee Application Cumulative Hours	2ND BILLING PERIOD				Total Hours 2nd Period Aug-Nov 01 to Hrs. 1st Nov 2001	@ Compare Hrs. 2nd to Hrs. 1st	Cumulative Hours To Date Apr thru Nov 2001	First Fee Application Cumulative Fees	2ND BILLING PERIOD				Total Fees 2nd Period Aug-Nov 01 to Fees 1st Nov 2001	@ Compare Fees 2nd to Fees 1st	Cumulative Fees To Date Apr thru Nov 2001	% of Fees by Matter			
	Aug-01	Sep-01	Oct-01	Nov-01					Aug-01	Sep-01	Oct-01	Nov-01							
Mirant Dispute Lit	47.5			1.5	1.5	-46.0	49.0	12,710				825	825	-11,885	13,535	0.17%			
Baldwin Claim	0.0			9.0	41.0	50.0	50.0	6,638	4,760			3,302	9,372	12,674	12,674	0.16%			
Three Mountain	17.7	11.9				11.9	-5.8	29.6	8,364	322				4,760	11,398	0.14%			
Oildale Energy	27.4	0.9				0.9	-26.5	28.3						322	8,686	0.11%			
Asset Sales	10.8		0.3		1.0	1.3	-9.5	12.1	4,789		165		550	715	5,504	0.07%			
Patent Issues				3.3	7.2	10.5	10.5	10.5				1,535	3,348	4,883	4,883	0.06%			
Access Agreement	7.9					0.0	-7.9	7.9	3,674					0	3,674	0.05%			
Intellectual Property	2.7		3.3	0.7	4.7	8.7	6.0	11.4	747		1,021	269	1,379	2,669	1,923	3,416	0.04%		
Silicon Energy Contract	3.8					0.0	-3.8	3.8		1,605				0	-1,605	1,605	0.02%		
Energy Efficiency Dept	0.0	5.8	0.6			6.4	6.4	6.4			1,365	111		1,476	1,476	1,476	0.02%		
Martinez Appeal	0.0	0.2		0.6	0.4	1.2	1.2	1.2			43		144	52	239	239	0.00%		
Diablo Canyon	0.3					0.0	-0.3	0.3		140				0	-140	140	0.00%		
Corporate Service Dept	0.1					0.0	-0.1	0.1		18				0	-18	18	0.00%		
Discrepancies between																			
C Trans to UST & Fee App																			
TOTAL	16,020.2	3,271.8	3,101.6	3,599.0	3,435.5	13,407.9	-2,612.3	29,428.1											
										(9,232)						(9,232)			

Howard Rice Firm - By Attorney

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

LIST Analysis - February 4, 2002

HOURS BILLED											
Application Cumulative Hours Apr-Jul/01	2ND BILLING PERIOD				Total Hours 2nd Period Aug-Nov 01	⑧		Cumulative Hours To Date Apr thru Oct 2001			
	01-Aug	01-Sep	01-Oct	01-Nov		Compare Hrs 2nd to Hrs 1st					
DIRECTORS											
LOPES	992.0	183.5	220.3	251.5	226.9	882.2	-109.8	1,874.2			
LAFFERTY	973.6	109.2	192.9	217.5	204.3	723.9	-249.7	1,697.5			
KAPLAN	778.9	121.6	160.4	188.9	193.9	664.8	-114.1	1,443.7			
NEXON	743.0	108.2	156.0	160.2	157.6	582.0	-161.0	1,325.0			
SCHAEFER	634.4	175.0	102.6	142.7	118.1	538.4	-96.0	1,172.8			
SCHON	394.3	89.7	84.9	46.1	20.3	241.0	-153.3	635.3			
STEWART	177.6	9.9	29.8	58.9	83.1	181.7	4.1	359.3			
SCHULMAN	136.7	57.7	25.1	49.0	76.2	208.0	71.3	344.7			
FALK	195.3	21.1	0.2	30.6	51.9	51.9	-143.4	247.2			
NEALE	159.7	36.8	6.2	17.0	5.3	65.3	-94.4	225.0			
HERSHENSON	159.1	4.2	15.3	19.4	5.8	44.7	-114.4	203.8			
ABBOTT	126.9	24.6	2.3	12.6	23.9	63.4	-63.5	190.3			
CALANDE	39.0	36.2	1.5	65.1	11.1	113.9	74.9	152.9			
MAYER	76.4	1.2			8.6	9.8	-66.6	86.2			
SMITH	446.5			3.3	7.2	10.5	10.5	10.5			
MCCANN	410	26	1		3	4.0	-22.0	30.0			
HELLER	400	0.4	0.5	0.7	0.6	2.9	2.5	3.3			
LIPTON	550	0.4	1.7		1.1	1.7	1.3	2.1			
BURK	385	3.1			1	1.0	-2.1	4.1			
BLACKMAN	340	2.5		0.3		0.3	-2.2	2.8			
KAPLAN, G.P.	435				0.7	0.7	0.7	0.7			
BERK	435				1	1.0	1.0	1.0			
Total, Directors	5,619.3	961.0	1,019.1	1,233.3	1,179.7	4,393.1	-1,226.2	10,012.4			
No. of Director Atty's	16	14	16	20							
ASSOCIATES											
See Page 2	5,757.8	1,040.0	966.8	1,619.0	1,387.0	5,012.8	-745.0	10,770.6			
No. of Associates	24	19	18	21							
Total No. of Attorneys	40	33	34	41							
PARALEGALS	4,638.0	1,270.5	1,127.4	742.0	868.5	4,008.4	-629.6	8,646.4			
Discrepancy - Electronic Transmission to Fee App.	5.1	0.3	-11.7	4.7	0.3	-6.4	-11.5	-1.3			
TOTAL	16,020.2	3,271.8	3,101.6	3,599.0	3,435.5	13,407.9	-2,612.3	29,428.1			

FEES BILLED											
Application Cumulative Fees Apr-Jul/01	2ND BILLING PERIOD				Total Hours 2nd Period Aug-Nov 01	⑧		Cumulative Fees To Date Apr thru Oct 2001			
	01-Aug	01-Sep	01-Oct	01-Nov		Compare Fees 2nd to Fees 1st					
DIRECTORS											
LOPES	511,836	100,925	121,165	136,325	125,015	485,430	-26,406	997,268			
LAFFERTY	348,319	39,312	69,444	77,940	73,548	260,244	-86,075	608,563			
KAPLAN	261,387	41,344	54,536	64,226	65,926	226,032	-35,355	487,419			
NEXON	283,138	41,657	60,060	61,677	60,676	224,070	-59,068	507,208			
SCHAEFER	260,942	72,625	42,579	59,221	49,012	223,436	-37,506	484,378			
SCHON	167,965	38,571	36,851	19,823	8,729	103,974	-63,991	271,339			
STEWART	70,152	3,911	11,771	23,266	32,825	71,772	1,620	141,924			
SCHULMAN	52,562	22,215	9,664	18,865	29,337	80,080	27,518	132,642			
FALK	101,183	0	11,605	110	16,830	28,545	-72,638	129,728			
NEALE	59,136	13,800	2,325	6,375	1,988	24,488	-34,649	83,624			
HERSHENSON	59,349	1,575	5,738	7,275	2,175	16,763	-42,587	76,112			
ABBOTT	58,927	11,439	1,070	5,859	11,114	29,481	-29,446	88,408			
CALANDE	14,999	13,937	578	25,064	4,274	43,852	28,853	58,850			
MAYER	35,440	570	0	0	4,085	4,655	-30,785	40,095			
SMITH		0	0	1,535	3,348	4,883	4,883	4,883			
MCCANN	10,660	410	0	0	1,230	1,640	-9,020	12,300			
HELLER	160	200	280	240	440	1,160	1,000	1,320			
LIPTON	220	935	0	0	0	935	715	1,155			
BURK	1,194	0	0	0	385	385	-809	1,579			
BLACKMAN	850	0	0	102	0	102	-748	952			
KAPLAN, G.P.					305	305	305	305			
BERK					435	435	435	435			
Total, Directors	2,298,417	403,425	427,664	509,901	491,675	1,832,665	-465,753	4,131,082			
No. of Director Atty's											
ASSOCIATES											
See Page 2	1,437,819	268,302	241,916	415,217	356,426	1,281,861	-155,958	2,719,679			
No. of Associates											
Total No. of Attorneys	674,409	148,064	143,137	104,395	120,855	516,451	-157,958	1,190,860			
PARALEGALS											
Discrepancy - Electronic Transmission to Fee App.	707	-171	235	-983	-1,435	-2,354	-3,061	-1,647			
TOTAL	4,411,352	819,620	812,952	1,028,530	967,521	3,628,623	-782,730	8,039,974			

		% Senior & Associates
		60.30%
		39.70%

FEES BILLED											
1st Fee	2ND BILLING PERIOD					@	Cumulative				
Application Fees					Total Hours 2nd Period Aug-Nov 01		Fees To Date Apr thru Oct 2001				
Apr-Jul/01	01-Aug	01-Sep	01-Oct	01-Nov		Fees 2nd to Fees 1st		Senior & Associates			
511,838	100,925	121,165	138,325	125,015	485,430	-26,408	997,268				
348,319	39,312	69,444	77,940	73,548	260,244	-88,075	608,563				
261,387	41,344	54,536	64,226	65,926	226,032	-35,355	487,419				
283,138	41,657	60,060	61,677	60,676	224,070	-59,068	507,208				
260,942	72,625	42,579	59,221	49,012	223,436	-37,506	484,378				
167,965	38,571	36,851	19,823	8,729	103,974	-63,991	271,939				
70,152	3,911	11,771	23,266	32,825	71,772	1,620	141,924				
52,562	22,215	9,664	18,865	29,337	80,080	27,518	132,642				
101,183	0	11,605	110	16,830	28,545	-72,638	129,728				
59,136	13,800	2,325	6,375	1,988	24,488	-34,649	83,624				
59,349	1,575	5,738	7,275	2,175	16,763	-42,587	76,112				
58,927	11,439	1,070	5,859	11,114	29,481	-29,446	88,408				
14,999	13,937	578	25,064	4,274	43,852	28,853	58,850				
35,440	570	0	0	4,085	4,655	-30,785	40,095				
	0	0	1,535	3,348	4,883	4,883	4,883				
10,660	410	0	0	1,230	1,640	-9,020	12,300				
160	200	280	240	440	1,160	1,000	1,320				
220	935	0	0	0	935	715	1,155				
1,194	0	0	0	385	385	-809	1,579				
850	0	0	102	0	102	-748	952				
				305	305	305	305				
2,298,417	403,425	427,664	509,901	491,675	1,832,665	-465,733	4,131,082	60.30%			
1,437,819	268,302	241,916	415,217	356,426	1,281,861	-155,958	2,719,679	39.70%			
674,409	148,064	143,137	104,395	120,855	516,451	-157,958	1,190,860				
707	-171	235	-983	-1,435	-2,354	-3,061	-1,647				
4,411,352	819,620	812,952	1,028,530	967,521	3,628,623	-782,730	8,039,974				

EXHIBIT E-3

Howard Rice Firm - By Attorney

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - February 4, 2002

HOURS BILLED										FEES BILLED										Senior & Associates
1st Fee Application Cumulative		2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01	@ Compare Hrs. 2nd to Hrs. 1st	Cumulative Hours To Date Apr thru Oct 2001	1st Fee Application Cumulative		2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01	@ Compare Fees 2nd to Fees 1st	Cumulative Fees To Date Apr thru Oct 2001	
Current Hours	Hrly Rate	01-Aug	01-Sep	01-Oct	01-Nov	01-Aug				01-Sep	01-Oct	01-Nov	01-Aug	01-Sep	01-Oct	01-Nov				
ASSOCIATES																				
MARGOLIN	\$310	761.8	228.2	150.6	237.9	174.7	791.4	29.6	1,553.2	225,877	68,460	45,180	73,749	54,157	241,546	15,669	467,423			
ZAPPARONI	\$255	672.6	158.4	107.7	165.9	145.7	577.7	-94.9	1,250.3	160,215	38,016	25,848	42,305	37,153	143,322	-16,893	303,537			
BLISS	\$240	534.0	90.1	75.8	123.4	157.2	446.5	-87.5	980.5	114,378	19,371	16,297	29,616	37,728	103,012	-11,366	217,390			
COURSON	\$280	754.1	17.3				17.3	-736.8	771.4	210,278	4,844	0	0	0	4,844	-205,434	215,122			
SHIN	\$255	207.2	74.5	122.8	161.5	135.0	493.8	286.6	701.0	36,907	17,880	29,472	41,183	34,425	122,960	86,053	159,867			
KING	\$280	520.9	62.8	28.1	26.9	58.9	176.7	-344.2	697.6	136,422	16,642	7,447	7,532	16,492	48,113	-38,309	184,534			
FULLER	\$255	447.1	57.2	39.5	29.5	16.2	142.4	-304.7	589.5	106,994	13,728	9,480	7,523	4,131	34,862	-72,133	141,856			
DROBAC	\$265	339.6	17.3	41.8	14.4	57.4	130.9	-208.7	470.5	85,623	4,412	10,659	3,816	15,211	34,098	-51,526	119,721			
LANDAU	\$300		64.5	78.5	160.7	107.5	411.2	411.2	411.2		19,350	23,550	48,210	32,250	123,360	123,360	123,360			
MOORE	\$280	275.3	32.9	4.2		43.8	80.9	-194.4	356.2	72,480	8,719	1,113	0	12,264	22,096	-50,384	94,575			
KATZEN	\$240	193.5	0.2		75.6	54.4	130.2	-63.3	323.7	41,603	43	0	18,144	13,056	31,243	-10,360	72,846			
SILBER	\$255	269.1	24.7	6.8			31.5	-237.6	300.6	67,819	6,299	1,734	0	0	8,033	-59,786	75,851			
BOMSE	\$190			39.7	149.1	98.7	287.5	287.5	287.5		0	7,146	26,838	18,753	52,737	52,737	52,737			
TURBIS	\$255		17.5	130	123.3		270.8	270.8	270.8		4,463	32,181	32,675	0	69,318	69,318	69,318			
SUTTON	\$215	167.6	27.1	38.9	11.3	18.7	96.0	-71.6	263.6	30,410	5,149	7,391	2,430	4,021	18,990	-11,420	49,400			
QUINN	\$290		49.4	8.2	76.5	109.2	243.3	243.3	243.3		14,079	2,337	22,794	31,668	70,878	70,878	70,878			
WHITMAN	\$190				111.9	97.7	209.6	209.6	209.6		0	0	19,980	18,563	38,543	38,543	38,543			
GUPTA	\$215	161.6					0.0	-161.6	161.6	34,744	0	0	0	0	0	-34,744	34,744			
KIM	\$240				99.8	60.5	160.3	160.3	160.3		0	0	23,952	14,520	38,472	38,472	38,472			
GREENDORFER	\$265	135.0					0.0	-135.0	135.0		34,812	0	0	0	0	-34,812	34,812			
DAWSARI	\$215	64.3	18.6				18.6	-45.7	82.9	13,777	3,999	0	0	0	3,999	-9,778	17,776			
OTHER ASSOCIATES		254.1	99.3	94.2	51.3	51.4	296.2	42.1	550.3	65,482	22,850	22,082	14,472	12,034	71,438	5,956	136,920			
# of Other Associates		8	5	3	6															
# of Associates		24	19	18	21															
Total Associates		5,757.8	1,040.0	966.8	1,619.0	1,387.0	5,012.8	-745.0	10,770.6	1,437,819	268,302	241,916	415,217	356,426	1,281,861	-155,958	2,719,679	39.63%		

Heller Firm - Matter by Focus Area

(Grouping by U.S. Trustee for Review Purposes)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - February 12, 2002

#	ISO and CALPX	CPLC, DWR, State of California,	HOURS BILLED						FEES BILLED											
			First Fee Application Cumulative Hours	2ND BILLING PERIOD				Total Hours 2nd Period Aug-Nov 01	@ Compare Hrs. 2nd to Hrs. 1st	Cumulative Hours To Date Apr thru Nov 2001	First Fee Application Cumulative Fees	2ND BILLING PERIOD				Total Fees 2nd Period Avg-Nov 01	@ Compare Fees 2nd to Fees 1st	Cumulative Fees To Date Apr thru Nov 2001	% of Fees by Matter	
				Aug-01	Sep-01	Oct-01	Nov-01					Aug-01	Sep-01	Oct-01	Nov-01					Vol. Reduction
64	Federal Filed Rate Case		1,455.1	306.0	478.1	975.1	353.2	2,112.4	657.3	3,567.5	\$351,304	\$81,597	\$121,138	\$250,734	\$89,792	-\$14,412	\$528,847	\$177,543	\$880,151	20.55%
67	FERC Docket ER01-889 (Creditworthiness)		188.6	2.2	13.3	54.3	21.9	91.7	-96.9	280.3	72,896	981	5,836	21,052	8,061		35,930	-36,966	108,826	2.54%
76	CPLC Docket 01-03-082		778.0	0.1				0.1	-777.9	778.1	237,136	36					36	-237,100	237,172	5.54%
77	CPLC OII Proceeding		65.9	17.1	9.5	9.7	89.1	125.4	59.5	191.3	24,118	4,849	3,186	2,781	19,020	-760	29,076	4,958	53,194	1.24%
78	Other CPLC and California State Law Matters		133.7	3.5	9.6	7.6	227.6	248.3	114.6	382.0	46,339	1,401	4,371	3,126	65,454		74,351	28,012	120,690	2.82%
	Sub-total		2,621.3	328.9	510.5	1,046.7	691.8	2,577.9	-43.4	5,199.2	\$731,793	\$88,863	\$134,531	\$277,693	\$182,326	-\$15,172	\$668,240	-\$63,553	\$1,400,033	32.68%
POWER PRODUCERS & SUPPLIERS																				
68	Qualifying Facility Proceedings/Issues		419.4	4.0	3.9	2.1	49.6	51.7	-367.7	471.1	138,391	1,549	1,529	549			16,178	-122,214	154,569	3.61%
74	Seller/Generator Issues		134.3	4.0	3.9	1.4		9.3	-125.0	143.6	43,386	\$1,549	1,529	549			3,627	-39,759	47,013	1.10%
	Sub-total		553.7	4.0	3.9	3.5	49.6	61.0	-492.7	614.7	\$181,777	\$1,549	\$1,529	\$1,146	\$15,581	\$0	\$19,804	-\$161,973	\$201,581	4.71%
ONGOING REGULATORY MATTERS																				
63	FERC Docket EL00-95 & Related Dockets/Mtrs (Seeking FERC intervention into Ca. market)		2,132.4	496.6	363.7	690.5	949.3	2,500.1	367.7	4,632.5	541,547	124,102	96,686	168,659	242,990	-6,975	625,462	83,915	1,167,009	27.24%
69	FERC Docket RP00-241 (CPLC v. El Paso)		1,668.8	664.7	224.3	139.7	260.0	1,288.7	-380.1	2,957.5	452,738	185,520	59,436	37,261	60,794	-976	342,035	-110,703	794,773	18.55%
70	FERC Dockets RP01-484&486 (El Paso Capacity Related Complaints)		14.0	3.8	0.8			4.6	-9.4	18.6	4,202	1,148	149				1,298	-2,904	5,500	0.00%
71	FERC Order 637 & Dockets RP99-507/ RP00-139/ RP00-336 (El Paso Compliance Filing)		21.1	11.9	0.7	0.8		0.0	0.0	0.0	6,994	3,963	186	266			4,415	-2,579	11,409	0.27%
72	FERC Docket RP97-288 (Transwestern Pipeline)		0.4	21.2	5.0	1.4		13.4	-7.7	34.5	133	4,284	1,991	466			6,299	6,166	6,432	0.15%
73	Other FERC Gas Dockets/ Matters		5.5		0.3			0.3	-5.2	5.8	1,805		100				100	-1,705	1,905	0.04%
80	CPLC Prudence Review (ATCP Proceeding)		298.0	135.7	117.8	140.9	120.9	515.3	217.3	813.3	100,541	39,664	39,498	38,490	34,613	-1,570	150,694	50,153	251,235	5.86%
	Sub-total		4,140.2	1,333.9	594.8	973.3	1,330.2	4,350.0	209.8	8,490.2	\$1,107,960	\$358,681	\$198,047	\$245,142	\$338,397	-\$9,963	\$1,130,304	\$22,344	\$2,238,264	52.25%

EXHIBIT 9-1

(Grouping by U.S. Trustee for Review Purposes)

(Grouping by U.S. Trustee for Review Purposes)

(Grouping by U.S. Trustee for Review Purposes)

HOURS BILLED										FEES BILLED											
First Fee Application Cumulative Hours Apr-Jul 01	2ND BILLING PERIOD				Total Hours 2nd Period Aug-Nov 01	@ Compare Hrs. 2nd to Hrs. 1st	Cumulative Hours To Date Apr thru Nov 2001	First Fee Application Cumulative Fees Apr-Jul 01	2ND BILLING PERIOD				Total Fees 2nd Period Aug-Nov 01	@ Compare Fees 2nd to Fees 1st	Cumulative Fees To Date Apr thru Nov 2001	% of Fees by Matter					
	Aug-01	Sep-01	Oct-01	Nov-01					Vol. Reduction												
OTHER MATTERS																					
75 General Corporate Issues	12.6				0.0	-12.6	12.6	5,239					0	-5,239	5,239	0.12%					
21 City of Santa Cruz	0		0.5		0.5	0.5	0.5	0	140				140	140	0.00%						
45 Utility General Insurance Advice	0	2.9	13.3	1.9	37.7	55.8	55.8	0	1,148	4,658	642	12,387	18,836	18,836	0.44%						
54 Modesto Irrigation District v. Destec	0	0.8		2.4		3.2	3.2	0	367		847		1,214	1,214	0.03%						
65 Richard D. Wilson v. RGE & PGE Corp.	13.2				0.0	-13.2	13.2	2,464					0	-2,464	2,464	0.06%					
66 Claims re Missing London Markets	0	2.1			2.1	2.1	2.1	0	832				832	832	0.02%						
83 Wayne Roberts v. PG&E	0		20.7	56.4	5.7	82.8	82.8	0		7,277	17,360	1,456	-15	26,077	26,077	0.61%					
79 Other Advice, Consult, Research re Energy Issue	23.9			8.0	10.6	18.6	-5.3	8,911			3,276	4,728	8,003	-908	16,914	0.39%					
Sub-total	49.7	5.8	34.5	68.7	54.0	163.0	113.3	\$16,614	\$2,348	\$12,074	\$22,125	\$18,571	-\$15	\$55,102	\$38,488	1.67%					
GENERAL BANKRUPTCY MATTERS																					
81 Ancillary BK Services Related to Other Matters and Administration	273.4	98.5	24.2	31.6	14.2	168.5	-104.9	441.9	91,125	33,986	9,282	12,750	3,227	-1,200	58,045	-33,080	3.48%				
82 Bankruptcy Employment and Fee Applications	93.4	178.3	278.5	137.4	59.0	653.2	559.8	746.6	38,064	47,245	79,656	41,169	16,536	-206	184,400	146,336	5.19%				
Sub-total	366.8	276.8	302.7	169.0	73.2	821.7	454.9	1,188.5	\$129,189	\$81,231	\$88,938	\$53,919	\$19,763	-\$1,406	\$242,445	\$113,256	8.68%				
Discrepancies between Elec. Trans to UST & Fee App																					
										\$430					430	430	0.01%				
TOTAL	7,731.7	1,949.4	1,446.4	2,261.2	2,198.8	7,973.6	241.9	15,705.3	\$2,167,333	\$533,102	\$435,118	\$600,023	\$574,638	-\$26,556	\$2,116,325	-\$51,008	\$4,283,658				
									(53,094)										(53,094)		
									(18,466)										(18,466)		
									\$2,095,773										\$4,212,098		

Heller Firm - Matter by Most \$ to Least \$

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - February 12, 2002

#	Billing Category	HOURS BILLED					FEES BILLED					% of Fees by Matter							
		First Fee Application Cumulative Hours Apr-Jul 01	2ND BILLING PERIOD				@	Cumulative Hours To Date Apr thru Nov 2001	First Fee Application Cumulative Fees Apr-Jul 01	2ND BILLING PERIOD				@	Cumulative Fees To Date Apr thru Nov 2001				
			Aug-01	Sep-01	Oct-01	Nov-01				Total Hours 2nd Period Aug-Nov 01	Compare Hrs. 2nd to Hrs. 1st		Aug-01			Sep-01	Oct-01	Nov-01	Vol. Reduction
63	FERC Docket EL00-95 & Related Dockets/Matters (Seeking FERC Intervention into Ca. market)	2,132.4	496.6	363.7	690.5	949.3	2,500.1	367.7	4,632.5	\$541,547	\$124,102	\$96,686	\$168,659	\$242,990	-\$6,975	\$625,462	\$83,915	\$1,167,009	27.24%
64	Federal Filed Rate Case	1,455.1	306.0	478.1	975.1	353.2	2,112.4	657.3	3,567.5	351,304	81,597	121,138	250,754	89,792	-14,412	528,847	177,543	880,151	20.55%
69	FERC Docket RP00-241 (CPUC v. El Paso)	1,668.8	664.7	224.3	139.7	260.0	1,288.7	-380.1	2,957.5	452,738	185,520	59,436	37,261	60,794	-976	342,035	-110,703	794,773	18.55%
80	CPUC Prudence Review	298.0	135.7	117.8	140.9	120.9	515.3	217.3	813.3	100,541	39,664	39,498	38,490	34,613	-1,570	150,694	50,153	251,235	5.86%
76	CPUC Docket 01-03-082	778.0	0.1				0.1	-777.9	778.1	237,136	36					36	-237,100	237,172	5.54%
82	Bankruptcy Employment and Fee Applications	93.4	178.3	278.5	137.4	59.0	653.2	559.8	746.6	38,064	47,245	79,656	41,169	16,536	-206	184,400	146,336	222,464	5.19%
68	Qualifying Facility Proceedings/Issues	419.4		2.1		49.6	51.7	-367.7	471.1	138,391			597	15,581		16,178	-122,214	154,569	3.61%
81	Ancillary BK Services Related to Other Matters and Administration	273.4	98.5	24.2	31.6	14.2	168.5	-104.9	441.9	91,125	33,986	9,282	12,750	3,227	-1,200	58,045	-33,080	149,170	3.48%
78	Other CPUC and California State Law Matters	133.7	3.5	9.6	7.6	227.6	248.3	114.6	382.0	46,339	1,401	4,371	3,126	65,454		74,351	28,012	120,690	2.82%
67	FERC Docket ER01-889 (Creditworthiness)	188.6	2.2	13.3	54.3	21.9	91.7	-96.9	280.3	72,896	981	5,836	21,052	8,061		35,930	-36,966	108,826	2.54%
77	CPUC OII Proceeding	65.9	17.1	9.5	9.7	89.1	125.4	59.5	191.3	24,118	4,849	3,186	2,781	19,020	-760	29,076	4,958	53,194	1.24%
74	Seller/Generator Issues	134.3	4.0	3.9	1.4		9.3	-125.0	143.6	43,386	1,549	1,529	549			3,627	-39,759	47,013	1.10%
83	Wayne Roberts v. PG&E						82.8	82.8	82.8		1,148	4,658	642	12,387	-15	26,077	26,077	26,077	0.61%
45	Utility General Insurance Advice		2.9	13.3	1.9	37.7	55.8	55.8	55.8							18,836	18,836	18,836	0.44%
79	Other Advice, Consult., Research re Energy Issues	23.9			8.0	10.6	18.6	-5.3	42.5	8,911			3,276	4,728		8,003	-908	16,914	0.39%
71	FERC Order 637 & Dockets RP99-507, RP00-139, RP00-336 (El Paso Compliance Filing)	21.1	11.9	0.7	0.8		13.4	-7.7	34.5	6,994	3,963	186	266			4,415	-2,579	11,409	0.27%
72	FERC Docket RP97-288 (Transwestern Pipeline Co.)	0.4	21.2	5.0	1.4		27.6	27.2	28.0	133	4,284	1,991	466		-442	6,299	6,166	6,432	0.15%
70	FERC Dockets RP01-48&486 (El Paso Capacity Related Complaints)	14.0	3.8	0.8			4.6	-9.4	18.6	4,202	1,148	149				1,298	-2,904	5,500	0.13%
75	General Corporate Issues	12.6					0.0	-12.6	12.6	5,239						0	-5,239	5,239	0.12%
55	Richard D. Wilson v. PGE & PGE Corp.	13.2					0.0	-13.2	13.2	2,464						0	-2,464	2,464	0.06%
73	Other FERC Gas Dockets/Matters	5.5	0.8	0.3			0.3	-5.2	5.8	1,805		100				100	-1,705	1,905	0.04%
54	Modesto Irrigation District v. Destec			2.4			3.2	3.2	3.2		367		847			1,214	1,214	1,214	0.03%
66	Claims re Missing London Markets		2.1				2.1	2.1	2.1		832					832	832	832	0.02%
21	City of Santa Cruz			0.5			0.5	0.5	0.5		430	140				140	140	140	0.01%
	Adjust electronic transmission to fee app																		
TOTAL		7,731.7	1,949.4	1,564.2	2,261.2	2,198.8	7,973.6	241.9	15,705.3	\$2,167,333	\$533,102	\$435,118	\$600,023	\$574,638	-\$26,556	\$2,116,325	-\$51,008	\$4,283,658	100.00%
Vol. Reduction after filing of 1st fee application		(53,094)																	
Disallowed Fees		(18,466)																	
Adjusted Fees		\$2,095,773																	
		(\$4,212,098)																	

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
JST Analysis - February 12, 2002

FEES BILLED									
1st Fee Application Cumulative Fees	2ND BILLING PERIOD					Total Hours	@	Cumulative Fees	
	01-Aug	01-Sep	01-Oct	01-Nov	2nd Period Aug-Nov 01	Compare Fees 2nd to Fees 1st	To Date Apr thru Oct 2001		
234,322	54,350	50,873	65,844	69,798	240,866	6,544	475,188		
229,885	71,446	77,993	84,025	47,754	281,218	51,633	510,803		
142,898	29,263	17,480	45,070	19,509	111,321	-31,577	254,219		
94,752	25,990	35,948	44,491	29,292	135,721	40,969	230,479		
37,262	12,078	9,504	16,117	15,444	53,143	15,881	90,405		
57,677	9,633	2,986	2,569	15,188	15,188	-42,489	77,865		
47,358	3,875	7,385	5,506	651	17,417	-29,941	64,775		
23,878			11,207	7,009	18,216	-5,662	42,094		
15,397	3,491	4,054	3,831	710	12,085	-3,312	27,482		
0	1,148	1,109		158	2,416	2,416	2,416		
1,471					0	-1,471	1,471		
0				1,570	1,570	1,570	1,570		
1,438					0	-1,438	1,438		
0			641		641	641	641		
702					0	-702	702		
192					0	-192	192		
0	832				832	832	832		
0			1,132		1,132	1,132	1,132		
\$886,932	\$212,106	\$207,332	\$277,863	\$194,464	\$891,765	\$4,833	\$1,778,697		
							45.27%		
\$1,073,593	\$283,098	\$189,277	\$264,681	\$339,996	\$1,077,052	\$3,459	\$2,150,645		
							54.73%		
							100.00%		
\$206,808	\$37,934	\$38,042	\$57,479	\$40,178	\$173,633	-\$33,175	\$380,441		
	-36	467		-26,556	-26,556	-26,556	-26,556		
					431	431	431		
\$2,167,333	\$533,138	\$434,651	\$600,023	\$548,082	\$2,116,325	-\$51,008	\$4,283,658		
(53,094)							(53,094)		
(18,466)							(18,466)		
\$2,095,773							\$4,212,098		

Heller Firm - By Attorney

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - February 12,2002

HOURS BILLED										FEES BILLED												
ASSOCIATES	Current Htly Rate	1st Fee		2ND BILLING PERIOD					@	Cumulative		1st Fee	2ND BILLING PERIOD					@	Cumulative			
		Application Cumulative Hours	Apr-Jul/01	01-Aug	01-Sep	01-Oct	01-Nov	Total Hours 2nd Period Aug-Nov 01		Compare Hrs. 2nd to Hrs. 1st	To Date Apr thru Oct.2001		Application Cumulative Fees	Apr-Jul/01	01-Aug	01-Sep	01-Oct		01-Nov	Total Hours 2nd Period Aug-Nov 01	Compare Fees 2nd to Fees 1st	To Date Apr thru Oct.2001
Borrasca	\$315	254.7	13.5	0.4	1.8	49.4	65.1	-189.6	319.8	80,232	4,253	126	567	15,561	20,507	-59,726	100,739					
Fagan	\$333	659.2	234.5	147.0	194.3	238.2	814.0	154.8	1,473.2	219,512	78,089	48,951	64,702	79,321	271,062	51,550	490,574					
Mohler	\$333	689.0	198.9	67.5	66.7	123.9	457.0	-232.0	1,146.0	229,435	66,234	22,478	22,211	41,259	152,181	-77,254	381,616					
Collanton	\$288	527.0	157.8	121.3	102.5	145.4	527.0	0.0	1,054.0	151,776	45,446	34,934	29,520	41,875	151,776	0	303,552					
Kim	\$311	514.1	9.7	9	74.8	128	221.5	-292.6	735.6	159,885	3,017	2,799	23,263	39,808	68,887	-90,999	228,772					
Grace	\$207	103.7	139.1	32.8	113.3	124.8	410.0	306.3	513.7	21,466	28,794	6,790	23,453	25,834	84,870	63,404	106,336					
Gould	\$176	215.9	53.1	109.9	131.0	22.4	316.4	100.5	532.3	37,998	9,346	19,342	23,056	3,942	55,686	17,688	93,684					
Jolish	\$252	61.0	92.5	56.7	79.1	43.1	271.4	210.4	332.4	15,372	23,310	14,288	19,933	10,861	68,393	53,021	83,765					
Sheen	\$279	114.7	1.6	15.3	80.3	62.8	160.0	45.3	274.7	32,001	446	4,269	22,404	17,521	44,640	12,639	76,641					
Andrea	\$162	142.8	67.8	18.5	52.4	81.6	220.3	77.5	363.1	23,133	10,984	2,997	8,489	13,219	35,689	12,556	58,822					
Ware	\$279	0		81.4	56.2	40.2	177.8	177.8	177.8			22,711	15,680	11,216	49,606	49,606	49,606					
Shelek	\$293	97.3				23	23.0	-74.3	120.3	28,508				6,739	6,739	-21,769	35,247					
Jaffe	\$252	4.3	1.4	13.9	41.9	48.8	106.0	101.7	110.3	1,084	353	3,503	10,559	12,298	26,712	25,628	27,796					
Gordon	\$252	93.7					0.0	-93.7	93.7	23,612					0	-23,612	23,612					
Hocken	\$216	62.7	25.3	10.6			35.9	-26.8	98.6	13,543	5,465	2,290			7,754	-5,789	21,297					
Adams-Duma	\$279	66.2	0.3			24	0.3	-65.9	66.5	18,470	84				84	-18,386	18,554					
Brand	\$338	0		10.5	1.9		36.4	36.4	36.4		270	3,549	642	8,112	12,303	12,303	12,303					
Bratton	\$338	32.8	0.8	0.2	0.6		1.6	-31.2	34.4	11,086					541	-10,545	11,627					
Stonebreaker	\$216	0	31.5				31.5	31.5	31.5		6,804				6,804	6,804	6,804					
Orvald	\$135	0				46.3	46.3	46.3	46.3						6,251	6,251	6,251					
Lee	\$158	0				22.7	22.7	22.7	22.7						3,587	3,587	3,587					
Coral	\$279	0				8.7	8.7	8.7	8.7						2,427	2,427	2,427					
Wunderli	\$284/\$333	7.2					0.0	-7.2	7.2	2,398					0	-2,398	2,398					
Llaurado	\$207/\$252	7.1					0.0	-7.1	7.1	1,789					0	-1,789	1,789					
Glass	\$306	4.2	0.6				0.6	-3.6	4.8	1,285		184			184	-1,101	1,469					
Johnson	\$293	1.7	0.7				0.7	-1.0	2.4	498	205				205	-293	703					
Switzer	\$144/\$176	1.9					0.0	-1.9	1.9	334					0	-334	334					
Toddend	\$293	0.6					0.0	-0.6	0.6	176					0	-176	176					
Marsh	\$333	0				0.5	0.5	0.5	0.5						167	167	167					
Sub-total		3,661.8	1,028.5	695.6	996.8	1,233.8	3,954.7	292.9	7,616.5	\$ 1,073,593	\$ 283,098	\$ 189,277	\$ 264,681	\$ 339,996	\$ 1,077,053	\$ 3,460	\$ 2,150,646					
No. of Associates			16	16	14	18																

Heller Firm - By Attorney

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - February 12, 2002

HOURS BILLED										FEES BILLED									
1st Fee Application Cumulative Hours	2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01	@ Compare Hrs. 2nd to Hrs. 1st	Cumulative Hours To Date Apr thru Oct 2001		1st Fee Application Cumulative Fees	2ND BILLING PERIOD					Total Hours 2nd Period Aug-Nov 01	@ Compare Fees 2nd to Fees 1st	Cumulative Fees To Date Apr thru Oct 2001	
	01-Aug	01-Sep	01-Oct	01-Nov	01-Aug						01-Sep	01-Oct	01-Nov						
PARALEGALS AND OTHER NONLAWYERS																			
Leon	\$180	175.5				0.0	-175.5	175.5		31,590						0	-31,590	31,590	
Kolek, Summ, Assoc.	\$149	24.5				0.0	-24.5	24.5		3,651						0	-3,651	3,651	
Luster	\$140	369.6	121.3	117.5	121.7	39.7	400.2	769.8		51,744	16,982	16,450	17,038	5,558	56,028	4,284	4,284	107,772	
O'Hoyne	\$140	0				12.6	12.6	12.6						1,764	1,764	1,764	1,764		
Whitehead	\$140	50.1	17.7	13.5	17.8	9.6	58.6	108.7		7,014	2,478	1,890	2,492	1,344	8,204	1,190	1,190	15,218	
Williams	\$140	0.5				0.0	-0.5	0.5		70						0	-70	70	
Alderman	\$126	2.5	0.6	0.2		0.2	1.0	3.5		321	76	25		25	126	-195	-195	447	
Simcox	\$126	4.8	3	0.7	2.3	14.1	20.1	24.9		606	378	88	290	1,777	2,533	1,927	1,927	3,139	
Contino	\$122	84.6	8.9	21.3	63.5	7	100.7	185.3		10,322	1,086	2,599	7,747	854	12,285	1,963	1,963	22,607	
Wellington	\$122	0				0.3	0.3	0.3							37	37	37	37	
Davidson, Law Stdent	\$113	155				0.0	-155.0	155.0		17,516					0	-17,516	17,516		
Catbel	\$113	0		15.5	38	41.5	95.0	95.0				1,752	4,294	4,690	10,735	10,735	10,735	194	
Chang	\$108				1.8		1.8	1.8					194		194	194	194		
Holzer	\$99	9.5	0.8			47	47.8	57.3		940	79			4,732	4,811	3,871	3,871	5,751	
McLaughlin	\$99	364	64.3	49.3	34.7	55.2	203.5	567.5		36,037	6,366	4,881	3,435	5,465	20,147	-15,891	-15,891	56,184	
P. Paralegal	\$99	0				20.3	20.3	20.3						2,010	2,010	2,010	2,010		
Temp. Paralegal	\$99	120.1			25.5	6	31.5	151.6		10,809				2,525	3,110	-7,699	-7,699	13,919	
Tempels	\$90	47.9	25.8	25.5	38.1	20.6	110.0	157.9		4,311	2,322	2,295	3,429	1,854	9,900	5,589	5,589	14,211	
Gruhl, Law Student	\$90	5.4				0.0	-5.4	5.4		486					0	-486	-486	486	
Constantine	\$90	85.2	25.2	25.8	40.4	29	120.4	205.6		7,669	2,268	2,322	3,636	2,610	10,836	3,167	3,167	18,505	
Davis	\$90	0				0.0	0.0	0.0							0	0	0	0	
Stewart	\$90	2	2	2.5			4.5	6.5		180	180	225		387	405	225	225	585	
Temp Case Asst	\$90	0	6.3	14.5	23.2	4.3	48.3	48.3			567	1,305	2,088		4,347	4,347	4,347	4,347	
Gordon	\$72/\$81	16.4				0.0	-16.4	16.4		1,331					0	-1,331	-1,331	1,331	
Leasy	\$68	5.9	1.8			1.8	1.8	7.7		403	122				122	-281	-281	525	
Morris	\$68	119.2	32.6	24	35	34	125.6	244.8		8,107	2,217	1,632	2,380	2,312	8,541	434	434	16,648	
Fernandez	\$54	0	0.4				0.4	0.4			22				22	22	22	22	
Nwoso	\$40	99.9	8.3	4.5	3.2	2.8	18.8	118.7		11,289	938	509	362	112	1,920	-9,369	-9,369	13,209	
Stone	\$40	26.8	20.6	23	84.1	101.6	229.3	256.1		2,412	1,854	2,070	7,569	4,064	15,557	13,145	13,145	17,969	
Total, Paralegal & Non-Lawyer		1769.4	339.6	337.8	529.3	445.8	1652.5	-116.9	3421.9		\$206,808	\$37,934	\$38,042	\$57,479	\$40,178	\$173,633	-\$33,175	\$380,441	
No. Paralegal & Non-Lawyers		16	14	14	18														